

# Gas Tax







## Mission Statement

To fund energy and maintenance of street lighting, traffic signals, traffic signs and markings, including the City's share of Gaslamp Quarter Lighting and San Diego Street Lighting District Number One; to continue researching ways to reduce energy costs; to provide maintenance of City streets; and to provide maintenance of median landscape, tree trimming and waste removal in the street rights-of-way.

## Department Description

The Gas Tax Fund is the result of a combination of laws that tax the sale of gasoline. The current total tax on fuel is .18 cents per gallon. The City share of Gas Tax revenue is based on a formula consisting of vehicle registration, assessed valuation and population. The funding generated is used to perform citywide repairs and restoration to existing roadways, reduce congestion, improve safety, and provide for the construction of needed facilities within the public rights-of-way.

The Auditor and Comptroller's Office, Engineering and Capital Projects Department and the Financial Management Department are reimbursed for costs related to administrative oversight of the fund and for Project Financial Reporting. The Park and Recreation Department provides landscape maintenance for select center medians and rights-of-way. The General Services Department is reimbursed for street maintenance services. The Engineering and Capital Projects Department is also reimbursed for traffic engineering.

## Department Summary

Gas Tax				
	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 PROPOSED	FY 2007-2008 CHANGE
Positions	0.00	0.00	0.00	0.00
Personnel Expense	\$ -	\$ -	\$ -	\$ -
Non-Personnel Expense	\$ 23,877,748	\$ 24,117,687	\$ 24,358,245	\$ 240,558
<b>TOTAL</b>	<b>\$ 23,877,748</b>	<b>\$ 24,117,687</b>	<b>\$ 24,358,245</b>	<b>\$ 240,558</b>

# Gas Tax

## Department Expenditures

	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 PROPOSED
<b>GAS TAX</b>			
<b>Gas Tax</b>			
Auditor & Comptroller	\$ 110,564	\$ 110,564	\$ 92,665
Community & Economic Development	\$ 36,519	\$ 40,697	\$ 45,890
E&CP - Traffic Engineering	\$ 2,944,715	\$ 2,944,715	\$ 3,003,726
Engineering & Capital Projects	\$ 18,798	\$ 18,798	\$ 18,882
Financial Management	\$ 109,729	\$ 109,729	\$ 37,067
General Services	\$ 18,338,562	\$ 18,338,562	\$ 18,466,764
Park & Recreation	\$ 2,318,861	\$ 2,554,622	\$ 2,693,251
<b>Total</b>	<b>\$ 23,877,748</b>	<b>\$ 24,117,687</b>	<b>\$ 24,358,245</b>

## Significant Budget Adjustments

### GAS TAX

Gas Tax	Positions	Cost	Revenue
<b>Adjustments to Gas Tax and TransNet Revenues</b>	0.00	\$ 240,558	\$ 240,558

Gas Tax expenditure and revenue is projected to increase 1 percent over Fiscal Year 2007. Departments that benefit from the increased revenue include but are not limited to, General Services - Street Division, Engineering and Capital Projects, and Park and Recreation.

## Expenditures by Category

	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 PROPOSED
<b>NON-PERSONNEL</b>			
Supplies & Services	\$ 23,877,748	\$ 24,117,687	\$ 24,358,245
<b>SUBTOTAL NON-PERSONNEL</b>	<b>\$ 23,877,748</b>	<b>\$ 24,117,687</b>	<b>\$ 24,358,245</b>
<b>TOTAL</b>	<b>\$ 23,877,748</b>	<b>\$ 24,117,687</b>	<b>\$ 24,358,245</b>

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## Revenue and Expense Statement (Non-General Fund)

GAS TAX FUND 302191

	FY 2006* BUDGET	FY 2007* BUDGET	FY 2008* PROPOSED
<b>REVENUE</b>			
Gas Tax Revenue	\$ 23,538,467	\$ 23,773,651	\$ 24,011,388
Interest Earnings	\$ 250,000	\$ 250,000	\$ 250,000
Miscellaneous Revenue	\$ 89,281	\$ 94,036	\$ 96,857
<b>TOTAL REVENUE</b>	<b>\$ 23,877,748</b>	<b>\$ 24,117,687</b>	<b>\$ 24,358,245</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 23,877,748</b>	<b>\$ 24,117,687</b>	<b>\$ 24,358,245</b>
<b>OPERATING EXPENSE</b>			
Administration - Auditor and Comptroller	\$ 110,564	\$ 110,564	\$ 92,665
Administration - Engineering and Capital Projects	\$ 18,798	\$ 18,798	\$ 18,882
Administration - Financial Management	\$ 109,729	\$ 109,729	\$ 37,067
Community & Economic Development - MADs	\$ 36,519	\$ 32,903	\$ 45,890
E&CP - Transportation Engineering/Operations	\$ 2,944,715	\$ 2,944,715	\$ 3,003,726
General Services - Street Division	\$ 18,338,562	\$ 19,542,381	\$ 19,795,312
Park and Recreation	\$ 2,318,861	\$ 1,358,597	\$ 1,364,703
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 23,877,748</b>	<b>\$ 24,117,687</b>	<b>\$ 24,358,245</b>
<b>TOTAL EXPENSE</b>	<b>\$ 23,877,748</b>	<b>\$ 24,117,687</b>	<b>\$ 24,358,245</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 23,877,748</b>	<b>\$ 24,117,687</b>	<b>\$ 24,358,245</b>

\* At the time of publication audited financial statements for Fiscal Year 2006 were not available. Therefore, the Fiscal Years 2006 and 2007 columns reflect final budget amounts from the Fiscal Year 2006 and 2007 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

